

RETENTION: June 30, 1998

TO: HEADS OF GOVERNMENT DEPARTMENTS, AGENCIES, AND OTHERS CONCERNED

SUBJECT: YEAREND CLOSING

1. PURPOSE

This bulletin provides yearend closing procedures and dates for reporting fiscal year (FY) 1997 financial data. Agency cooperation is required to meet the strict deadlines for transaction reports, including timely certification and submission of FMS Form 2108: Yearend Closing Statement.

2. AGREEMENT OF THE DEPARTMENT OF THE TREASURY (TREASURY) AND THE OFFICE OF MANAGEMENT AND BUDGET (OMB) DATA

Data submitted to Treasury and OMB must agree, as required by I TFM 2-4130, I TFM 2-4255.30, and OMB Circulars A-11 and A-34, including functional data reported to Treasury via subclassed accounts. **Agencies must continually ensure the accuracy of reports submitted to the Financial Management Service (FMS).**

3. FINAL TREASURY REPORTS FOR FY 1997

Only one yearend **Monthly Treasury Statement (MTS)** will be published. **To assure consistency between MTS data and receipt and outlay data furnished to OMB, Treasury will allow agencies to request adjustments for significant amounts.**

Agencies should make every effort to ensure that all receipt and expenditure activity is reported on the September 1997 Statement of Transactions and/or Statement of Accountability, to guarantee the accuracy of budgetary results. Agencies with no transactions must submit a "zero report."

4. MONTHLY VERIFICATION OF TREASURY ACCOUNTS

Agencies should verify their records each month against the transactions recorded by Treasury, as shown on Treasury's monthly reports—FMS Form 6653: Undisbursed Appropriation Account Ledger, and FMS Form 6655: Receipt Account Ledger. The FMS 6653: Undisbursed Appropriation Account Ledger and the FMS 6655 Receipt Account Ledger should be reconciled with the agencies' Standard General Ledger account 1010 Fund Balance with Treasury. These reports can be accessed online through the Government On-line Accounting Link System (GOALS) or through microfiche. Questions or differences must be reported immediately to the Financial Analysis Branch (FAB) at (202) 874-7980.

Failure of agencies to make current reviews of amounts furnished monthly by Treasury may result in discovery of errors during budget preparation and Treasury yearend certifications. Because of the short reporting period, the number of errors should be kept to a minimum. If significant errors

are discovered by OMB, Treasury, or the agencies, Treasury will attempt to correct as many of those errors as possible.

REPORTING REQUIREMENTS FOR LIMITED PAYABILITY

The Competitive Equality Banking Act of 1987 changed the payability and claimability of checks drawn on Treasury. At the time of enactment, an account remained on Treasury's books for 3 fiscal years. The enactment of the National Defense Authorization Act for FY 1991 ("M" Account legislation) extended the period of availability of appropriation fund balances. In this area, the "M" Account legislation supersedes the Limited Payability legislation.

Treasury instruction for Limited Payability remains valid, except paragraph 5g(2) of TFM Bulletin 90-03, which states:

"In cases where the liability is valid, but no claim has been presented within 3 years from the date of the check, agencies should return funds to Treasury through the FMS 2108: Yearend Closing Statement, for annual, multi-year, and no-year appropriation accounts. In the event that a claim is placed after the funds have been returned, funds will be restored through the restoration process."

An account will remain available for 5 fiscal years. At the end of the period of availability, all account balances must be canceled. Restorations of canceled balances are no longer permitted. If an agency finds it necessary to liquidate obligations after the 5-year period, the agency may use up to 1 percent of its current appropriation, request a change in the appropriation language, or seek a reappropriation.

However, agencies with the proper authority to extend the period of availability beyond the 5-year limit must cite the prescribing legislation. **The Finance Management Branch (FMB) should be notified in writing of any such legislation. Agencies are also required to footnote the FMS 2108, citing the appropriate law and date of approval.**

6. REPORTING REQUIREMENTS FOR CLOSED ACCOUNTS

On September 30th of the 5th fiscal year after the period of availability for obligation of a fixed appropriation account ends, the account shall be closed and any remaining balance (whether obligated or unobligated) in the account shall be canceled and thereafter shall not be available for obligation or expenditure for any purpose. For fiscal yearend 1997, on the FMS 2108, agencies must cancel in column 4 amounts representing FY 1992 undisbursed balances.

In order to withdraw or cancel amounts for FY 1992, agencies are required to bring all FMS 6653 Undisbursed Appropriation Account Ledgers with negative balances to a positive or zero balance prior to yearend closing. The September FMS 6653 Undisbursed Appropriation Account Ledger must reflect a positive or zero balance for FY 1992 account balances that will be canceled.

Collected receivables of closed accounts (for instance FY 1992) should be deposited in Treasury as miscellaneous receipts. The miscellaneous receipt account, 3200: Collections of Receivables from Canceled Accounts should be used for reporting collections received after the account is closed. Each agency should use their department prefix for reporting purposes. Contact FMB to request establishment of the miscellaneous receipt account.

Any obligations or adjustments of a closed account which will result in a payment from a future appropriation, should be footnoted on the FMS 2108 with the following information:

- The appropriation account.
- The amount of the adjustment.
- The purpose of the adjustment.

7. CLASSIFICATION ADJUSTMENTS TO CLOSED ACCOUNTS AND METHOD FOR REPORTING THE ADJUSTMENTS

Canceled appropriation account balances are not available for obligation or expenditure for any purpose (31 U.S.C. §§ 1552(A), 1555). However, agencies can classify payments that were made prior to account closing for obligations properly chargeable to a closed account even though payment classification is not made until after the account is closed. Therefore, Treasury will accept reporting (1) to correctly classify payments previously reported to suspense/clearing accounts or (2) to correct classification errors between current and closed accounts, when submitted by the deadline below. The cumulative adjustment reported against the closed account cannot exceed the available balance remaining in the account at the time that it closed.

Request for reporting to be allowed against a canceled or closed account should be submitted along with a hardcopy Statement of Transactions report to the Budget Reports Branch (see INQUIRIES).

The hardcopy report must be marked **Supplemental** and be dated with the same report date as the last report submitted for the previous fiscal year. For example, supplemental reports submitted in FY 1998 to report transactions against accounts canceled at the end of FY 1997 will reflect the report date of **September 30, 1997**.

Treasury will accept requests to report adjustments against closed accounts for fiscal year 1992 that are received by March 31, 1998, and will process the supporting Statement of Transactions to adjust the balance of the previously withdrawn amount of the closed account and the balance of the current expired or suspense/clearing account. The agency will be notified of the adjustment via FMS 6653: Undisbursed Appropriation Account Ledger. Requests pertaining to FY 1992 closed accounts that are received after March 31, 1998, will not be considered.

8. WITHDRAWALS AND CANCELLATION OF NO-YEAR (X) ACCOUNTS

In order for agencies to close No-Year (X) accounts, the following requirements must be met:

- An appropriation account available for obligation for an indefinite period shall be closed, and any remaining balance (whether obligated or unobligated) in that account shall be canceled and thereafter shall not be available for obligation or expenditure for any purpose, if (1) the head of the agency concerned or the President determines that the purposes for which the appropriation was made have been carried out; and (2) no disbursement has been made against the appropriation for two consecutive fiscal years (31 U.S.C. 1555 Supp. IV 1992).
- Definite No-Year (X) Accounts. Agencies will no longer use the FMS 2108 to withdraw/cancel funds. Instead, a written request must be submitted to FMB. The amount requested to be withdrawn/canceled should result in a zero balance after processing. A warrant will be issued to withdraw/cancel funds for No-Year (X) accounts.

- Indefinite No-Year (X) Accounts. Agencies will continue to report increases and decreases for indefinite authority on the FMS 2108. However, to completely close accounts with indefinite authority, agencies must submit a written request to FMB as described above.

9. CREDIT REFORM

To comply with the Federal Credit Reform Act of 1990, financing accounts will be on the FMS 2108 for FY 1997 and agencies are expected to certify these account balances.

For liquidating accounts, any excess balances will be transferred to the general fund as capital transfers, which are nonexpenditure transfers. This will be accomplished on the SF 1151: Nonexpenditure Transfer Authorizations. This information is contained in I TFM 2-4600, Treasury Reporting Instructions for Credit Reform Legislation. Agencies with questions should contact FMB at (202) 874-9950.

10. AGENCY SUBMISSION OF CREDIT AND DEBT MANAGEMENT REPORTS

The Report on Guaranteed Loans identifies financial management information necessary for the effective oversight and control of guaranteed loan programs. Agencies with guaranteed loan programs are required to submit the Report on Guaranteed Loans each quarter. Quarterly reports are due to Treasury by the 30th day of the month following the close of the quarter; the yearend reports are due by November 17th.

The Report on Receivables Due from the Public is the means of reporting accounts and loans receivable, including defaulted guaranteed loans that are due from the public. Agencies are required to submit separate reports for direct loans, defaulted guaranteed loans, and non-credit receivables (receivables generated from activities other than direct or defaulted guaranteed loans). For quarterly reporting, the dollar threshold for a reporting entity is \$100 million. Quarterly reports are due to the Treasury by the 30th day of the month following the close of the quarter. All entities with receivable activity are required to submit a report at fiscal yearend. The yearend reports are due to Treasury by November 17th.

Agencies should refer to I TFM 2-4100 for instructions on preparing the Report on Guaranteed Loans and the Report on Receivables Due From the Public.

Agencies are required to submit the Report on Guaranteed Loans and the Report on Receivables Due From the Public via GOALS, using the Gateway software. Contact the GOALS Marketing Staff on (202) 874-8270 for information on accessing the system and training.

11. REPORTING REQUIREMENTS FOR UNREALIZED DISCOUNT ON INVESTMENTS

These accounts have been established to more accurately disclose agency investment holdings where securities are purchased at a discount. Because Treasury now presents "Unrealized Discount on Investments" as a separate line item in the **U.S. Government Annual Report Appendix**, it must be a separate item on the FMS 2108, represented by subnumber 911. Unrealized discount is no longer an agency receipt at purchase or reflected in the Undisbursed Appropriation Account Ledger/Trial Balance as an offset to outlays; rather unrealized discount is a fund resource and reflected as a non-expenditure transaction in the Undisbursed Appropriation Account Ledger/Trial Balance. Subclass 75 replaced subclass 22 for revolving and trust revolving funds and subnumber .21 for trust and special funds.

The balance of the Unrealized Discount account is normally a **negative** balance. This preclosing balance (column 2) should be extended to other authorizations (column 6) and then to unobligated balance (column 11).

Any corrections to the Unrealized Discount account should be reported on the monthly Statement of Transactions prior to fiscal yearend, and **not** on the FMS 2108.

12. SPECIAL AND TRUST FUND AVAILABLE RECEIPTS

In FY 1997, program agencies have continued reporting special (5000) and trust fund (8000) available receipts to the expenditure accounts; this caused final receipt and outlay figures to be published erroneously.

To eliminate these reporting errors, special and trust fund available receipt account symbols now include a point designation to provide a distinction between the expenditure and receipt accounts.

Collections (offsetting receipts) for special and trust fund accounts (with point indication) are to be reported in column 2 and outlays are to be reported in column 3 of the Statement of Transactions (SOT). Receipts and outlays are **not** to be netted and reported as a single figure. Also, include the point on the receipt account symbol when reporting receipts. Reporting collections in column 2 without the point designation would be reporting reimbursements, which would decrease the agency's total outlays.

Agencies should review their FY 1997 reporting to ensure that receipts for special and trust fund accounts have been reported in column 2 of the SOT.

13. CHANGE IN THE REPORTING OF COLLECTIONS CREDITED TO APPROPRIATION OR NON-REVOLVING FUND ACCOUNTS ON THE FMS 224 AND FMS 1220

Agencies are reminded that effective April 1, 1997, the procedures for reporting collections credited to appropriation or non-revolving fund accounts changed in order to remain consistent with the Office of Management and Budget (OMB) Circular A-34 instructions on Budget Execution and OMB Circular A-11.

Agencies are required to submit the Statement of Transactions via GOALS using the updated reporting procedures.

Collections credited to appropriation or non-revolving fund accounts should **no longer be netted against disbursements** in section 1, Column 3 of the 224 and 1220. The reporting procedures for sections II and III of the 224 have not changed.

Agencies should refer to I TFM 2-3300 (FMS 224) or 3100 (FMS 1220), and clarifying bulletin 97-05 for instructions on preparing the Statement of Transactions.

14. RECONCILIATION OF OBLIGATIONS

Agencies are reminded that if they have not reviewed their unliquidated obligations during the year, they must do so before yearend closing to reasonably assure that all and only those transactions meeting the criteria of valid obligations set forth in 31 U.S.C. 1501 have been properly recorded. Agencies will retain workpapers and records on which such verifications are based to facilitate future audits.

15. AGENCY SUBMISSION OF FMS 2108 ON GOALS

Agencies are expected to submit their FMS 2108 through GOALS for FY 1997. Please contact the GOALS Marketing Staff at 202-874-8270 for information on accessing the system and training.

Treasury will furnish preclosing unexpended balances through the GOALS system to agencies for submission of the Yearend Closing Statement. The system provides step by step instructions for completion. Certification by the agency's chief financial officer, or authorized designee, is still required. The certification statement is as follows:

“Pursuant to authority vested in me, on (date) I transmitted to the Financial Management Service of the Department of the Treasury, by electronic means, my certification that the obligation balances in each appropriation account of the agency reflect proper existing obligations and that expenditures from the account since the preceding review were supported by a proper obligation of funds and otherwise were proper. In doing so, I used my Personal Identification Number (PIN) as my adopted signature.”

A PIN has been assigned to the certifying official to function as, or replace, the signature previously used. A new PIN must be issued if personnel representing the certifying official has changed since last year. Please send a written request to the Budget Reports Branch (BRB) for the issuance of a new PIN.

If an existing or current PIN has been misplaced or forgotten, contact BRB immediately for reissuance. BRB issues PINS only in writing, therefore please ensure that your certifying official has the designated PIN as soon as possible.

Agencies should keep copies of their FMS 2108 on site for GAO audit requirements.

Agencies that have not received all of their accounts or that receive accounts that do not belong to them through the GOALS application should call BRB for assistance at (202) 874-9880.

Cancellations, receivables and unpaid obligations reported to Treasury on FMS 2108 must agree with amounts reported to OMB.

FMS must strictly enforce the agency's submission deadline for the FMS 2108. A file containing Treasury data prepared from agency reports will be furnished to OMB for comparison to agency budget reports. **Every effort should be made to avoid discrepancies since OMB and Treasury staffs will be working under strict deadlines.** Any changes between data submitted to OMB and data submitted to Treasury should be brought to the attention of both OMB and Treasury.

16. AGENCIES SERVICED BY REGIONAL FINANCIAL CENTERS (RFCs)

When an agency's FMS 224: Statement of Transactions, includes total disbursements that differ from those reported by FMS's financial centers and On-line Payment and Collections (OPAC) collection agencies, the differences must be resolved quickly. Every effort should be made by agencies to clear all differences before yearend. Agencies with differences should contact FAB at (202) 874-7980.

17. AGENCIES SERVICED BY FEDERAL RESERVE BANKS (FRBs) FOR LETTER OF CREDIT PAYMENTS

BRB may request advance reporting for August 1997 and prior differences outstanding on FMS Form 6652: Statement of Differences, in addition to supplemental reporting for September 1997 differences. Agencies with differences should contact FAB at 202-874-7980.

18. AGENCIES WITH CONSOLIDATED WORKING FUND ACCOUNTS

Consolidated working fund accounts are established to receive (and subsequently disburse) advance payments from two or more appropriations for the procurement of goods or services to be furnished by the performing agency with the use of its own facilities within the same fiscal year. Therefore, an unobligated balance should not be presented on FMS 2108.

Also, to comply with I TFM 2-2035.20, amounts may not be withdrawn/canceled to consolidated working fund accounts.

19. AGENCIES WITH TRANSFER APPROPRIATION ACCOUNTS

These accounts are established to receive (and subsequently obligate and disburse) allocations that are treated as nonexpenditure transactions at the time the allocation is made.

These accounts carry symbols identified with the original appropriation from which monies were transferred.

Transfer appropriation accounts under the control of a spending agency will be reported on FMS 2108 by the parent (transferring) agency. The spending agency will report the status of the accounts to the parent agency early enough to be included in the parent agency's FMS 2108 submission. Amounts cannot be withdrawn from transfer appropriation accounts. FY 1992 accounts must return funds to the parent account for disposition before yearend closing.

20. AGENCIES WITH CONTRACT AUTHORITY

Agencies are reminded that the yearend September FMS Form 7304: Status of Contract Authority, is no longer required. Instead, contract authority is reported on the FMS Form 2108. However, note that some of the column headings on the FMS 2108 are not applicable for contract authority. Following are the instructions for reporting Definite -versus- Indefinite Contract Authority.

Definite Contract Authority:

Column 2 will be provided by BRB and must not be changed. These amounts represent the balance (unused portion) of contract authority at the beginning of the FY.

In Column 3, report the amount of new authority prescribed by law and effective during the reporting FY. Include as a footnote, the public law number and date of approval. For permanent authority, the agency should cite the U.S. Code in the footnote.

In Column 4, report the amount of appropriations to liquidate contract authority prescribed by law and effective during the reporting FY. Include as a footnote the public law number and date of approval. For permanent authority, the agency should cite the US Code in the footnote.

In Column 5, report writeoffs, adjustments, or restorations. Report amounts written off that were either rescinded by law or administratively canceled by the agency. Include the statutory citation as a footnote if the authorization is rescinded by law. Also report adjustments such as the liquidation

of contract authority by use of revolving fund receipts. An explanation of the adjustment should be provided by footnote. In addition, definite contract authority can report restored amounts previously written off that were needed during the FY and proper for restoration. Include the reason for the restoration as a footnote. Note: Agencies should carry forward balances of definite authority if it appears that the authority will be needed. If authority is canceled and is later needed, the agency must restore the amount needed before any new obligational authority is requested. Agencies should maintain the amount of definite authority available for restoration by account symbol.

In Column 6, report the balance of unfunded contract authority at the end of the FY. These amounts represent the balance of authority outstanding for which appropriations have not been made.

Columns 7 and 8, representing receivables, should not be used for contract authority.

Columns 9-11, representing unpaid obligations and the unobligated balance, must be shown separately against the authority account. Reporting unpaid obligations and the unobligated balance separately to the cash account and the authority account may result in a negative unobligated balance for the cash account. The negative unobligated balance should be footnoted "negative cash and/or unobligated balance is covered by invested funds, borrowing authority, or contract authority."

Indefinite Contract Authority:

Column 2 will be provided by BRB and must not be changed. These amounts represent the balance (unpaid obligations) of contract authority at the beginning of the FY.

In Column 3, report the amount of new obligations incurred in the reporting FY that are covered by contract authority. Include as a footnote, the public law number prescribing indefinite authority and date of approval. For permanent authority, the agency should cite the US Code in the footnote.

In Column 4, report the amount of appropriations to liquidate contract authority prescribed by law and effective during the reporting FY. Include as a footnote, the public law number and date of approval. For permanent authority, the agency should cite the U.S. Code in the footnote.

In Column 5, report writeoffs or adjustments. Report amounts written off that were either rescinded by law or administratively canceled by the agency. Include the statutory citation as a footnote if the authorization is rescinded by law. Other adjustments to report include: the liquidation of contract authority by use of revolving fund receipts, and the writeoff/reduction of obligated balances from Column 2. An explanation of the adjustment should be provided by footnote. No restorations for indefinite contract authority can be reported.

In Column 6, report the balance of unfunded contract authority at the end of the FY. These amounts represent the balance of unpaid obligations for which appropriations have not been made for payment of the obligations.

Columns 7 and 8, representing receivables, should not be used for contract authority.

Columns 9 and 10, representing unpaid obligations, must be shown separately against the authority accounts.

No unobligated balances can be reported in Column 11 for indefinite contract authority.

21. AGENCIES WITH BORROWING AUTHORITY

Agencies are reminded that (with the exception of Column 3) the column headings on FMS 2108 are not applicable for borrowing authority. Agencies with "indefinite" authority to borrow from the Treasury, the public, or the Treasury and the public (1) should show as budget authority,

amounts obligated against borrowing authority and (2) should not report an unobligated balance. Agencies should refer to I TFM 2-4200 for instructions on preparing FMS 2108.

22. AGENCIES WITH BUDGET CLEARING ACCOUNTS

Agencies are responsible for clearing out F3879, "Budget Clearing Account (Disbursements)," and F3875, "Budget Clearing Account (Suspense)," and F3878, "Budget Clearing Account (Deposits)" and all other budget clearing accounts at yearend.

All amounts contained in budget clearing accounts must be transferred to the proper account on September 1997 Statement of Transactions submission. Reclassification of amounts in the budget clearing accounts may be requested by Treasury in advance or through additional reports.

23. AGENCIES WITH CASHIER FUND ACCOUNTS

These accounts have been established to bring advances to cashiers under the appropriation process. "Agencies should make every effort to close all FY cashier fund accounts other than FY 1997 before yearend." Because Treasury presents cashier funds or "funds held outside the Treasury" as a separate line item in the **U.S. Government Annual Report Appendix**, it must be a separate item on the FMS 2108. Agencies reporting a cashier fund account should extend the preclosing balance (Column 2) to other authorizations (Column 6). All FY cashier fund accounts must report the amount in Column 6 as an accounts payable (Column 10) and also report the same amount as a receivable (Column 7) to the **main fund account**. Therefore, for all FY cashier fund accounts, no unobligated balance (Column 11) should be presented on the FMS 2108. For example:

Column 1	col 2	col 5	col 6	col 7	col 8	col 9	col 10	col 11
1360450	-500	-500		500				
1360450(921)	500		500				500	

For X year accounts, the balance in Column 6 may be carried over to the unobligated balance available for obligation Column 11. Agencies should refer to I TFM 2-4200 for reporting procedures.

24. AGENCIES WITH UNPAID OBLIGATIONS

In Column 10 of the FMS 2108, accounts payable and other liabilities, report the liabilities for goods and services received and other liabilities incurred, not involving the furnishing of goods and services, as of the end of the fiscal year (I TFM 2-4200). **Exclude advances received with the order for goods and services.**

25. AGENCIES WITH RECEIVABLES

In Columns 7 and 8 of the FMS 2108, Reimbursements Earned and Refunds and Unfilled Customer Orders, report current accounts receivable, notes receivable, and orders not yet provided or performed arising from the sale of goods and services with other Government agencies (I TFM 2-4200). **Exclude any receivables from the public.**

26. AGENCIES WITH NEGATIVE ACCOUNT BALANCES COVERED BY INVESTMENTS

Agencies with investment authority should not have a negative postclosing balance (Column 5 of the FMS 2108) on the plain account. Throughout the year, agencies are to anticipate the upcoming expenses and redeem investments accordingly. If the situation arises in which an agency under estimates the expenses, a supporting footnote is required for the negative cash balance. Agencies are allowed to reflect a negative unobligated balance (Column 11 of the FMS 2108) on the plain account as long as the investment amount is sufficient to cover the negative amount (see example).

Example

<u>Column 1</u>	<u>col 2</u>	<u>col 5</u>	<u>col 6</u>	<u>col 9</u>	<u>col 11</u>
20x0010	200	200		400	-200
20x0010.971	1000		1000		1000

27. AGENCIES WITH AMOUNTS SEQUESTERED PURSUANT TO THE BALANCED BUDGET AND EMERGENCY DEFICIT CONTROL ACT OF 1985

General and revolving fund accounts that have amounts sequestered pursuant to “The Balanced Budget and Emergency Deficit Control Act of 1985,” as amended, from offsetting collections under 401(c) authority will return these amounts to Treasury as a capital transfer. This will be accomplished by the submission of SF 1151: Non-Expenditure Transfer Authorization. Instructions for preparation of these forms can be found in I TFM 2-2035. The required submission date is September 30, 1997. Agencies with questions should contact FMB at (202) 874-9950.

28. AGENCY SUBMISSION OF FEDERAL AGENCIES’ CENTRALIZED TRIAL BALANCE SYSTEM DATA (FACTS) (I TFM 2-4000)

Agencies are required to verify and submit for approval their Master Appropriation File (MAF) data via GOALS by October 31, 1997, for fiscal yearend 1997. Using audited financial data where possible, agencies are also required to submit their Adjusted Trial Balances (ATBs) and NOTES reports via GOALS by February 15, 1998, for fiscal yearend 1997. Beginning with FY 1994 data, agencies were required to adjust the ATBs to include yearend audit adjustments (I TFM 2-4000).

Pensions and other actuarial liabilities must be reported for the current year based on actual amounts or best estimates (I TFM 2-4000).

For information relating to FACTS, please contact the Financial Reports Branch (FiRB) at (202) 874-9910. For GOALS training needs, contact GOALS Marketing at (202) 874-8270.

29. AGENCY LOCATION CODES (ALCs)

Agencies must ensure that their ALC information is current. Changes in addresses, phone numbers, or points of contact should be submitted in writing to:

Budget Reports Branch (8-digit)
3700 East-West Highway, Room 518D
Hyattsville, MD 20782
Attention: Faye McCreary, Manager
(Telephone: 202-874-9880)
(Fax: 202-874-9966)

OR

Check Reconciliation Branch (3 or 4-digit)
3700 East-West Highway, Room 700A
Hyattsville, MD 20782
Attention: Thomas Fisher, Manager
(Telephone: 202-874-8150)
(Fax: 202-874-8536)

30. SCHEDULE OF DATES FOR FINALIZING RECEIPTS, OUTLAYS, AND FINANCIAL REPORTS FOR FISCAL YEAR ENDED SEPTEMBER 30, 1997

Note: The following dates, unless otherwise indicated, represent the dates reports are due to Treasury. All agencies are reminded that reporting should be coordinated to permit agency books to remain open for as long as possible, and if reporting hardcopy, to allow for sufficient handling or mailing time in order to meet the prescribed deadlines. Agencies outside the Washington, DC, metropolitan area will be expected to use “express mail” to ensure that all final financial reports are quickly sent to Treasury. Address and telephone numbers for indicated offices are in the attachment to this bulletin.

Item	Submission and Availability Instructions	Deadline
Sept. 1997 appropriation requests (under the continuing resolution).	Must be hand-carried or express-mailed to FMB.	Oct. 7, 1997
Sept. 1997 Automated FMS 224: Statement of Transactions.	Must be transmitted via GOALS to BRB.	Oct. 7, 1997
Sept. 1997 appropriation requests, new account symbol requests and SF 1151: Nonexpenditure Transfer Authorizations.	Must be hand-carried or express-mailed to FMB.	Oct. 9, 1997
Sept. 1997 FMS 1219, FMS 1220, and other approved forms, Statements of Transaction and Accountability.	Must be transmitted via GOALS to BRB.	Oct. 9, 1997
Sept. 1997 Automated Special FMS 224: Letter-of-Credit adjustment transactions for ALCs in the 9700 series whose payments are functioned through Federal Reserve banks.	Must be transmitted via GOALS to BRB.	Oct. 10, 1997
Sept. 1997 SF 1218 and SF 1221: Statement of Transactions and Accountability (Foreign Service Account).	Must be hand-carried or express-mailed to BRB.	Oct. 10, 1997
Final Sept. 1997 FMS Form 6652: Statements of Differences (FMS 224, FMS 1219, and SF 1218 area and Letter of Credit).	Will be available on GOALS or microfiche.	No later than Oct. 23, 1997
Sept. 1997 FMS Form 6653: Undisbursed Appropriation Account Ledger, FMS Form 6654: Undisbursed Appropriation Accounts - Trial Balance, and FMS Form 6655: Receipt Accounts Trial Balance.	Reports will be available on GOALS or microfiche.	No later than Oct. 24, 1997

Item	Submission and Availability Instructions	Deadline
FMS 2108 (for agencies accessing GOALS).	Balances will be available on GOALS.	No later than Oct. 27, 1997
Agency Identification of Master Appropriation File for FACTS.	Must be transmitted via GOALS.	Oct. 31, 1997
Completed FMS 2108 (for non-GOALS users) plus one copy.	Must be hand-carried or express-mailed to BRB.	Nov. 13, 1997
Agency download of FRB approved Master Appropriation File for FACTS	Must be transmitted via GOALS.	Nov. 14, 1997
Annual Report on Unfunded Foreign Currency Reservation Accounts (I TFM 2-3200) for Oct. 1, 1996 through Sept. 30, 1997.	Must be hand-carried or express-mailed to FMS's International Funds Branch (IFB).	Nov. 14, 1997
Report of Estimated Foreign Currency Collections and Expenditures (I TFM 2-3200) for Oct. 1, 1996 through Sept. 30, 1997.	Must be hand-carried or express-mailed to IFB.	Nov. 14, 1997
Currencies Purchased with Dollars From Sources Outside the U.S. Government Cumulative (I TFM 2-3200) for Oct. 1, 1996 through	Must be hand-carried or express-mailed to IFB.	Nov. 14, 1997
Completed original FMS 2108 (for agencies accessing GOALS).	Must be transmitted via GOALS.	Nov. 17, 1997

Item	Submission and Availability Instructions	Deadline
Report on Guaranteed Loans	Report must be transmitted via GOALS between Nov. 1-17. Contact Scott Kon at (205) 912-6400 for more information.	Nov. 17, 1997
Report on Receivables Due from the Public	Report must be transmitted via GOALS between Nov. 1-17. Contact Scott Kon at (205) 912-6400 for more information.	Nov. 17, 1997
Report on Budget Execution (SF-133).	Final report should be transmitted via GOALS .	Between Oct.27-Nov.17, 1997
Chapters of the United States Government Annual Report Appendix.	FMS will deliver to OMB and to agencies.	Starting Dec. 2, 1997
FACTS ATBs and NOTES reports for fiscal yearend 1997.	Must be transmitted via GOALS .	Feb. 15, 1998
Request for Classification Adjustments to Closed Accounts and Supporting Statement of Transactions.	Must be mailed to BRB.	Mar. 31, 1998

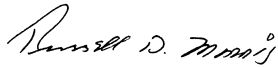
The above dates will be strictly enforced in order to permit a timely closing of the books and publication of budget results.

31. INQUIRIES

Questions concerning this bulletin or requests for account balance confirmations should be directed to:

Financial Management Service
Budget Reports Branch
3700 East-West Highway
Room 518D
Hyattsville, MD 20782
(Telephone 202-874-9880; Fax 202-874-9966)

Date: July 24, 1997
Attachment


Russell D. Morris
Commissioner

TREASURY ADDRESSES FOR YEAREND FINANCIAL REPORTS

Agencies in the Washington, DC, metropolitan area are urged to hand-carry their reports, and agencies outside the Washington, DC, metropolitan area will use express mail. Express mail is a U.S. Postal Service feature offering guaranteed overnight delivery. The "Post Office to Addressee" option should be specified.

1. For delivery of **SF 1219, SF 1220, SF 1218, SF 1221 (and related approved forms), and FMS 2108** agencies within the Washington, DC, metropolitan area hand-carry to:

Financial Management Service
Budget Reports Branch
3700 East-West Highway, Room 518D
Room 518D
Hyattsville, MD 20782
(Telephone 202-874-9880)

Agencies outside the Washington, DC, metropolitan area will **express mail** to the address above.

2. For delivery of **SF 1151**, new accounts requests, and appropriation warrant requests agencies within the Washington, DC, metropolitan area hand-carry to:

Financial Management Service
Finance Management Branch
3700 East-West Highway, Room 6F06
Hyattsville, MD 20782
(Telephone 202-874-9950)

3. For delivery of the **Annual Report on Unfunded Foreign Currency Reservation Accounts and the Report of Estimated Foreign Currency Collections and Expenditures** agencies within the Washington, DC, metropolitan area hand-carry to:

Financial Management Service
International Funds Branch
3700 East-West Highway, Room 503A
Hyattsville, MD 20782
(Telephone 202-874-8610)

Agencies outside the Washington, DC, metropolitan area will **express mail** to the address above.